

Appropriations provided by a Continuing Resolution Scenario

Continuing resolutions (CRs) are joint resolutions (passed by the House and the Senate and signed by the President) that provide continuing appropriations for a fiscal year. Continuing resolutions are enacted when Congress has not yet passed one or more appropriations bills for a fiscal year or when the President has vetoed congressionally passed appropriations bills. Lacking appropriations, most programs cannot incur new obligations.

- ❑ Continuing Resolutions usually do not appropriate specific sums of money. Instead the CRs provide “formulas” for calculating the amounts available for continuing programs at minimal levels. Continuing resolutions provide funds for projects and activities. In most cases, the term “programs and projects” refers to appropriation accounts, but not always.¹

After a CR is enacted into law, the Office of Management and Budget (OMB) will issue a bulletin to automatically apportion amounts made available by the CR.²

Note: In quarter 2, two distinct situations, relating to the amount received from the enacted appropriation, are presented.

After careful review of the CR, in conjunction with the agency budget office, it was determined that the annualized level of the appropriation provided under the continuing resolution is \$100,000. Since the CR will be unavailable for the first 21 days of the fiscal year, the amount available for obligation under the CR is \$5,800.

1. To record the annualized level of an appropriation provided under a continuing resolution (Agencies must request a warrant from Treasury).³

QTR 1			
<u>Budgetary Entry</u>			TC
DR 4119 Other Appropriations Realized	100,000		A104
CR 4450 Unapportioned Authority		100,000	
<u>Proprietary Entry</u>			
Dr 1010 Fund Balance With Treasury	100,000		
CR 3101 Unexpended Appropriations – Appropriations Received		100,000	

2. To record budgetary authority *automatically* apportioned by OMB and available for allotment.

QTR 1			
<u>Budgetary Entry</u>			TC

¹ See chapter 8 of the General Accounting Office’s Appropriation Law. Usually, CRs last no longer than the first quarter of the fiscal year.

²OMB Circular No. A-11 (2002), Section 123.1, 123.2 and 123.5

³ See TFM section 20320.20 for additional information on “Appropriation Warrants Under a Continuing Resolution”.

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DR 4450 Unapportioned Authority	5,800	A116
CR 4510 Apportionments	5,800	

3. To record authority temporarily unavailable pursuant to public law.

QTR 1		
<u>Budgetary Entry</u>		TC
DR 4450 Unapportioned Authority	94,200	A128
CR 4395 Authority Unavailable Pursuant to Public Law	94,200	

4. To record allotment of authority.

QTR 1		
<u>Budgetary Entry</u>		TC
DR 4510 Apportionments	5,800	A120
CR 4610 Allotments – Realized Resources	5,800	

5. Purchase request for \$5,000, was approved. (Commitment)

QTR 1		
<u>Budgetary Entry</u>		TC
DR 4610 Allotments – Realized Resources	5,000	B202
CR 4700 Commitments	5,000	

6. To record current-year undelivered orders without an advance.

QTR 1		
<u>Budgetary Entry</u>		TC
DR 4700 Commitments	5,000	B204
CR 4801 Undelivered Orders Obligations – Unpaid	5,000	

7. To record the delivery of goods and accrue a liability.

QTR 1		
<u>Budgetary Entry</u>		TC
DR 4801 Undelivered Orders Obligations – Unpaid	5,000	B302
CR 4901 Delivered Orders – Obligations, Unpaid	5,000	
<u>Proprietary Entry</u>		
DR 6100 Operating Expenses	5,000	
CR 2110 Accounts Payable	5,000	
DR 3107 Unexpended Appropriations Used	5,000	B134
CR 5700 Expended Appropriations	5,000	

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8. Payment schedule certified and confirmed.

QTR 1			
<u>Budgetary Entry</u>			TC B110
DR 4901 Delivered Orders – Obligations – Unpaid	5,000		
CR 4902 Delivered Orders- Obligations, Paid.		5,000	
<u>Proprietary Entry</u>			
DR 2110 Accounts Payable	5,000		
CR 1010 Fund Balance with Treasury		5,000	

**Pre - Closing Trial Balance
QTR 1**

QTR 1	Debit	Credit
Budgetary		
4119	100,000	
4395		94,200
4610		800
4902	0	5,000
Total	<u>100,000</u>	<u>100,000</u>
Proprietary		
1010	95,000	
3101		100,000
3107	5,000	
5700		5,000
6100	5,000	0
Total	<u>105,000</u>	<u>105,000</u>

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**SF 133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES
QTR 1**

BUDGETARY RESOURCES

1. Budget authority	
A. Appropriations received (4119E)	100,000
5. Temporarily not available (-) (4395E)	<u>(94,200)</u>
7. Total budgetary resources	<u><u>5,800</u></u>

STATUS OF BUDGETARY RESOURCES

8. Obligations incurred:	
A. Direct (4902E) ⁴	5,000
9. Unobligated balance:	
A. Apportioned (4610E) ⁵	<u>800</u>
11. Total status of budgetary resources	<u><u>5,800</u></u>

RELATIONSHIP OF OBLIGATIONS TO OUTLAYS

15. Outlays	
a. Disbursements (4902E)	5,000

⁴ (8A1 on crosswalk)

⁵ (9A1 on crosswalk)

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QTR 2 (Situation 1 (received additional amount in appropriation act))

Congress enacted the regular appropriation bill for \$120,000.⁶

1. To record an additional amount of authority (\$20,000) and authority previously temporarily unavailable as available.

QTR 2 (Situation 1)			
<u>Budgetary Entry</u>			TC
DR 4119 Other Appropriations Realized	20,000		A104
DR 4395 Authority Unavailable Pursuant to Public Law	94,200		&
CR 4450 Unapportioned Authority	114,200		A128R
<u>Proprietary Entry</u>			
DR 1010 Fund Balance with Treasury	20,000		
CR 3101 Unexpended Appropriations – Appropriations Received	20,000		

2. To record budgetary authority apportioned by OMB and available for allotment.

QTR 2 (Situation 1)			
<u>Budgetary Entry</u>			TC
DR 4450 Unapportioned Authority	114,200		A116
CR 4510 Apportionments	114,200		

3. To record allotment of authority.

QTR 2 (Situation 1)			
<u>Budgetary Entry</u>			TC
DR 4510 Apportionments	114,200		A120
CR 4610 Allotments – Realized Resources	114,200		

⁶ Note: As previously stated, CRs usually do not last longer than the first quarter.

***Appropriations provided by a
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**Pre - Closing Trial Balance
QTR 2 (Situation 1)**

QTR 2	Debit	Credit
Budgetary		
4119	120,000	
4610		115,000
4902	<u>0</u>	<u>5,000</u>
Total	<u>120,000</u>	<u>120,000</u>
Proprietary		
1010	115,000	
3101		120,000
3107	5,000	
5700		5,000
6100	<u>5,000</u>	<u>0</u>
Total	<u>125,000</u>	<u>125,000</u>

**SF133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES
QTR 2 (Situation 1)**

BUDGETARY RESOURCES

1. Budget authority	
A. Appropriations received (4119E)	<u>120,000</u>
7. Total budgetary resources	<u>120,000</u>

STATUS OF BUDGETARY RESOURCES

8. Obligations incurred:	
A. Direct (4902E) ⁷	5,000
9. Unobligated balance:	
A. Apportioned (4610E) ⁸	<u>115,000</u>
11. Total status of budgetary resources	<u>120,000</u>

RELATIONSHIP OF OBLIGATIONS TO OUTLAYS

15. Outlays	
A. Disbursements (4902E)	5,000

⁷(8A1 on crosswalk)

⁸(9A1 on crosswalk)

***Appropriations provided by a
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QTR 2 (Situation 2)

(appropriation act is less than originally anticipated – page 1 transaction 1))

Congress enacted the regular appropriation bill for \$80,000 (this is \$20,000 less than the proposed annualized level of appropriation).⁹

1. To record an adjustment to the amount of original authority and record authority previously temporarily unavailable as available.

QTR 2 (Situation 2)			
<u>Budgetary Entry</u>			TC
DR 4395 Authority Unavailable Pursuant to Public Law	94,200		A105
CR 4119 Other Appropriations Realized			&
20,000 ¹⁰			A128R
CR 4450 Unapportioned Authority	74,200 ¹¹		
<u>Proprietary Entry</u>			
DR 3101 Unexpended Appropriations – Appropriations Received	20,000		
CR 1010 Fund Balance with Treasury	20,000		

2. To record budgetary authority apportioned by OMB and available for allotment.

QTR 2 (Situation 2)			
<u>Budgetary Entry</u>			TC
DR 4450 Unapportioned Authority	74,200		A116
CR 4510 Apportionments	74,200		

3. To record allotment of authority.

QTR 2 (Situation 2)			
<u>Budgetary Entry</u>			TC
DR 4510 Apportionments	74,200		A120
CR 4610 Allotments – Realized Resources	74,200		

⁹ As previously stated, CRs usually do not last longer than the first quarter.

¹⁰ This amount represents the proposed annualized level of appropriation less the enacted appropriation (\$100,000 - \$80,000, respectively).

¹¹ This amount represents the difference between the amount previously unavailable less the difference between the proposed and enacted annualized level of appropriation (\$94,200 – (\$100,000 - \$80,000)).

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**Pre - Closing Trial Balance
QTR 2 (Situation 2)**

QTR 2	Debit	Credit
Budgetary		
4119	80,000	
4610		75,000
4902	<u>0</u>	<u>5,000</u>
Total	<u>80,000</u>	<u>80,000</u>
Proprietary		
1010	75,000	
3101		80,000
3107	5,000	
5700		5,000
6100	<u>5,000</u>	<u>0</u>
Total	<u>85,000</u>	<u>85,000</u>

**SF133: REPORT ON BUDGET EXECUTION AND BUDGETARY RESOURCES
QTR 2 (Situation 2)**

BUDGETARY RESOURCES

1. Budget authority	
A. Appropriations received (4119E)	<u>80,000</u>
7. Total budgetary resources	<u>80,000</u>

STATUS OF BUDGETARY RESOURCES

8. Obligations incurred:	
A. Direct (4902E) ¹²	5,000
9. Unobligated balance:	
A. Apportioned (4610E) ¹³	<u>75,000</u>
11. Total status of budgetary resources	<u>80,000</u>

RELATIONSHIP OF OBLIGATIONS TO OUTLAYS

15. Outlays	
A. Disbursements (4902E)	5,000

¹²(8A1 on crosswalk)

¹³ (9A1 on crosswalk)